

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317)974-1629

TO: Spencer County Auditor

FROM: Department of Local Government Finance

RE: 2014 Certified Budget Order

DATE: Friday, December 20, 2013

Enclosed is the certified 2014 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on Friday, May 03, 2013
- Ratio study was approved by the DLGF on Tuesday, May 07, 2013
- County Auditor certified net assessed values to the DLGF on Wednesday, August 07, 2013
- DLGF certified the Budget Order on Friday, December 20, 2013

Your county is the 26th of 92 counties to receive a 2014 Budget Order.

Pursuant to IC 6-1.1-22-4, the County Auditor must advertise a notice of final tax rates charged, three times, with each publication one week apart. The notice shall be printed in two newspapers, which are published in the county. If only one newspaper is published in the county, then publication in one newspaper is sufficient. The County Auditor must publish the first notice at least 15 days before the first installment of taxes is due.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2013 PAYABLE 2014 FOR
SPENCER COUNTY, INDIANA

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2014. The County Auditor is directed to prepare the tax duplicate in accordance with this Order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this Order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 20th day of December, 2013.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Micah G. Vincent, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2014 TAX RATES
(Per Taxing District)**

Year: 2014

County: 74 Spencer

<u>Taxing District</u>	<u>2014 District Rate</u>	<u>2014 DLGF-Calculated Homestead Credit</u>	FOR COMPARISON ONLY 2013 District Rate
001 CARTER TOWNSHIP	1.5483	4.7035 %	1.5325
002 DALE TOWN	2.0454	4.7035 %	2.0161
003 SANTA CLAUS TOWN-CARTER TOWNSH	1.8384	4.7035 %	1.8139
004 CLAY TOWNSHIP	1.5035	4.7035 %	1.4887
005 SANTA CLAUS TOWN-CLAY TOWNSHIP	1.8382	4.7035 %	1.8134
006 GRASS TOWNSHIP	1.5066	4.7035 %	1.4955
007 CHRISNEY TOWN	2.0690	4.7035 %	2.0330
008 HAMMOND TOWNSHIP-NORTH	1.5658	4.7035 %	1.5530
009 HAMMOND TOWNSHIP-SOUTH	1.3641	4.7035 %	1.3709
010 GRANDVIEW TOWN	2.1000	4.7035 %	2.0895
011 HARRISON TOWNSHIP	1.4858	4.7035 %	1.4713
012 SANTA CLAUS TOWN-HARRISON TOWN	1.8487	4.7035 %	1.8243
013 HUFF TOWNSHIP	1.4759	4.7035 %	1.4618
014 JACKSON TOWNSHIP	1.5481	4.7035 %	1.5324
015 GENTRYVILLE TOWN	2.2349	4.7035 %	2.1841
016 LUCE TOWNSHIP	1.5450	4.7035 %	1.5768
017 OHIO TOWNSHIP	1.3593	4.7035 %	1.3596
018 ROCKPORT CITY	2.2058	4.7035 %	2.2081
019 RICHLAND TOWN	2.6541	4.7035 %	2.6492

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET APPROPRIATIONS

Year: 2014

County: 74 Spencer

Unit 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	25500 Textbooks for Rent or Resale	\$7,504
	52200 Temporary Loans	\$0
	53100 Buildings - Principal	\$1,831,400
	53150 Buildings - Interest	\$38,400
	54200 Common School Fund - Principal	\$74,656
	54250 Common School Fund - Interest	\$4,666
	Fund Total:	\$1,956,626
1214 SCHOOL CPF	22310 Technology Service Supervision and Admin	\$200,000
	22320 Student Learning Centers	\$0
	22360 Network Support	\$271,000
	22380 Prof. Devel. For Instruction-Focused Technology Personnn	\$1,000
	26200 Maintenance of Buildings (Utilities)	\$331,405
	26400 Maintenance of Equipment	\$154,500
	26700 Insurance	\$100,000
	26800 Other Operating and Maint. Of Plant	\$30,000
	41000 Land Acquisition and Development	\$28,000
	43000 Professional Services	\$140,000
	44000 Educational Specifications Development	\$40,000
	45100 Building Acquisition, Const. and Imp.	\$647,500
	45400 Sports Facilities	\$90,000
	45500 Rent of Buildings, Facilities, and Equip.	\$5,500
	47000 Purchase of Mobile or Fixed Equipment	\$243,000
	49000 Other Facilities Acq. And Const.	\$130,000
	Fund Total:	\$2,411,905
	Unit Total:	\$4,368,531

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET APPROPRIATIONS

Year: 2014

County: 74 Spencer

Unit 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	51600 Other DLGF Approved Debt	\$14,229
	52200 Temporary Loans	\$55,000
	53100 Buildings - Principal	\$1,200,000
	53150 Buildings - Interest	\$321,000
	Fund Total:	\$1,590,229
1214 SCHOOL CPF	22320 Student Learning Centers	\$20,000
	22360 Network Support	\$435,000
	25810 Tech Services Supervision and Admin	\$15,000
	26200 Maintenance of Buildings (Utilities)	\$250,000
	26400 Maintenance of Equipment	\$402,872
	26700 Insurance	\$34,030
	26800 Other Operating and Maint. Of Plant	\$140,000
	41000 Land Acquisition and Development	\$135,000
	43000 Professional Services	\$136,000
	44000 Educational Specifications Development	\$37,500
	45100 Building Acquisition, Const. and Imp.	\$1,996,000
	45400 Sports Facilities	\$66,194
	45500 Rent of Buildings, Facilities, and Equip.	\$33,000
	47000 Purchase of Mobile or Fixed Equipment	\$919,500
	49000 Other Facilities Acq. And Const.	\$250,000
	53000 Lease Rental	\$125,000
	Fund Total:	\$4,995,096
	Unit Total:	\$6,585,325

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0000 SPENCER COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$7,027,691	\$1,413,540,983	\$6,099,429	\$0.4315

County fiscal body failed to make non-binding review & recommendation action on all units required.

County fiscal body failed to make non-binding review and recommendation action on all units required

0124 2015 REASSESS	\$0	\$1,413,540,983	\$0	\$0.0000
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0702 HIGHWAY	\$1,863,466	\$1,413,540,983	\$0	\$0.0000
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County fiscal body failed to make non-binding review & recommendation action on all units required.

0706 LR &S	\$200,000	\$1,413,540,983	\$0	\$0.0000
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Budget approved for displayed amount.

0790 CUM BRIDGE	\$660,220	\$1,413,540,983	\$260,092	\$0.0184
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Department of Local Government Finance approval not required

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

0801 HEALTH	\$245,012	\$1,413,540,983	\$238,888	\$0.0169
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Debt service budget denied. Unit failed to submit proper documentation of new debt.

Rate reduced due to increased assessed valuation.

2003 COUNTY 4-H	\$0	\$1,413,540,983	\$67,850	\$0.0048
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Rate reduced due to increased assessed valuation.

2391 CCD	\$255,757	\$1,413,540,983	\$212,031	\$0.0150
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County fiscal body failed to make non-binding review & recommendation action on all units required.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0000 SPENCER COUNTY

Unit Type: County

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$6,878,290	\$0.4866

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0001 CARTER TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$21,590	\$184,770,699	\$21,988	\$0.0119
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$17,600	\$184,770,699	\$6,837	\$0.0037
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$28,825	\$0.0156

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0002 CLAY TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$25,205	\$158,054,155	\$20,863	\$0.0132
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$8,400	\$158,054,155	\$3,477	\$0.0022
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$16,800	\$37,132,796	\$13,851	\$0.0373
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$38,191	\$0.0527

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0003 GRASS TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$30,050	\$110,435,585	\$21,645	\$0.0196
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$11,000	\$110,435,585	\$2,982	\$0.0027
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$12,000	\$101,999,148	\$13,872	\$0.0136
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1190 CUM FIRE(TWP)	\$51,071	\$101,999,148	\$19,380	\$0.0190
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
1312 RECREATION	\$1,400	\$110,435,585	\$994	\$0.0009
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
Unit Total:			\$58,873	\$0.0558

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0004 HAMMOND TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$28,600	\$61,550,602	\$19,265	\$0.0313
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$11,400	\$61,550,602	\$8,494	\$0.0138
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$9,500	\$50,201,005	\$9,337	\$0.0186
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$37,096	\$0.0637

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0005 HARRISON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$16,530	\$89,950,583	\$19,339	\$0.0215
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,200	\$89,950,583	\$3,958	\$0.0044
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$89,007,184	\$8,100	\$0.0091
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$31,397	\$0.0350

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0006 HUFF TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$14,870	\$72,387,475	\$7,094	\$0.0098
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$5,660	\$72,387,475	\$3,981	\$0.0055
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$7,000	\$72,387,475	\$7,094	\$0.0098
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
Unit Total:			\$18,169	\$0.0251

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0007 JACKSON TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$15,850	\$31,938,962	\$13,606	\$0.0426
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$4,200	\$31,938,962	\$1,980	\$0.0062
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$8,000	\$31,938,962	\$6,611	\$0.0207
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1190 CUM FIRE(TWP)	\$8,000	\$31,938,962	\$8,879	\$0.0278
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
Unit Total:			\$31,076	\$0.0973

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0008 LUCE TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$86,270	\$98,054,936	\$61,382	\$0.0626
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0840 TWP ASSISTANCE	\$15,000	\$98,054,936	\$9,904	\$0.0101
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1182 FIRE EQUIP DEBT	\$10,887	\$98,054,936	\$882	\$0.0009
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance.				
1312 RECREATION	\$25,690	\$98,054,936	\$19,905	\$0.0203
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
8604 SP FIRE TER GEN	\$152,378	\$98,054,936	\$117,568	\$0.1199
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
8692 SP FIRE TER EQU	\$29,865	\$98,054,936	\$30,201	\$0.0308
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
Unit Total:			\$239,842	\$0.2446

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0009 OHIO TOWNSHIP

Unit Type: Township

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$97,200	\$606,397,986	\$63,065	\$0.0104
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TWP ASSISTANCE	\$81,650	\$606,397,986	\$59,427	\$0.0098
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$233,000	\$565,684,707	\$160,089	\$0.0283
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
1181 FIRE BLDG DEBT	\$60,172	\$565,684,707	\$58,831	\$0.0104
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance.				
1312 RECREATION	\$30,000	\$606,397,986	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$341,412	\$0.0589

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0458 ROCKPORT CIVIL CITY

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$510,513	\$40,713,279	\$196,604	\$0.4829
Budget approved for displayed amount.				
Rate Approved.				
0706 LR &S	\$9,000	\$40,713,279	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$168,320	\$40,713,279	\$52,602	\$0.1292
Budget approved for displayed amount.				
Rate Approved.				
1303 PARK	\$145,872	\$40,713,279	\$111,188	\$0.2731
Budget approved for displayed amount.				
Rate Approved.				
2379 CCI	\$1,000	\$40,713,279	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$360,394	\$0.8852

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
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2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0870 CHRISNEY CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$4,039	\$8,436,437	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$94,626	\$8,436,437	\$48,712	\$0.5774
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$2,500	\$8,436,437	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$9,494	\$8,436,437	\$0	\$0.0000
Budget approved for displayed amount.				
1191 CUM FIRE SPEC	\$50,500	\$8,436,437	\$1,485	\$0.0176
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
2120 CEMETERY	\$2,800	\$8,436,437	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$50,197	\$0.5950

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0871 DALE CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$0	\$58,438,615	\$0	\$0.0000
0101 GENERAL	\$344,574	\$58,438,615	\$250,526	\$0.4287
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$14,400	\$58,438,615	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$104,528	\$58,438,615	\$0	\$0.0000
Budget approved for displayed amount.				
1301 PARK & REC	\$113,875	\$58,438,615	\$39,972	\$0.0684
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2379 CCI	\$20,000	\$58,438,615	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$290,498	\$0.4971

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0872 GENTRYVILLE CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$46,320	\$3,527,119	\$20,500	\$0.5812

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0706 LR &S	\$1,304	\$3,527,119	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0708 MVH	\$14,726	\$3,527,119	\$3,725	\$0.1056
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

2379 CCI	\$440	\$3,527,119	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

2391 CCD	\$427	\$3,527,119	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Unit Total:			\$24,225	\$0.6868
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0873 GRANDVIEW CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$1,886	\$11,349,597	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$103,520	\$11,349,597	\$65,635	\$0.5783
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0706 LR &S	\$13,500	\$11,349,597	\$0	\$0.0000
Budget approved for displayed amount.				
0708 MVH	\$72,100	\$11,349,597	\$19,998	\$0.1762
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
2120 CEMETERY	\$2,100	\$11,349,597	\$0	\$0.0000
Budget approved for displayed amount.				
2379 CCI	\$3,000	\$11,349,597	\$0	\$0.0000
Budget approved for displayed amount.				
Unit Total:			\$85,633	\$0.7545

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0874 SANTA CLAUS CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$10,000	\$175,630,155	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL	\$657,368	\$175,630,155	\$477,187	\$0.2717
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0706 LR &S	\$11,500	\$175,630,155	\$0	\$0.0000
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Budget approved for displayed amount.

0708 MVH	\$89,950	\$175,630,155	\$0	\$0.0000
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Budget approved for displayed amount.

1092 CUM BUILDING	\$50,000	\$175,630,155	\$29,330	\$0.0167
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

1191 CUM FIRE SPEC	\$76,880	\$175,630,155	\$33,545	\$0.0191
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

1312 RECREATION	\$106,000	\$175,630,155	\$89,923	\$0.0512
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0874 SANTA CLAUS CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2379 CCI	\$10,000	\$175,630,155	\$0	\$0.0000
Budget approved for displayed amount.				
2391 CCD	\$36,000	\$175,630,155	\$23,359	\$0.0133
Budget approved for displayed amount.				
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.				
		Unit Total:	\$653,344	\$0.3720

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0973 RICHLAND CIVIL TOWN

Unit Type: City/Town

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$75,505	\$6,052,475	\$47,500	\$0.7848

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0706 LR &S	\$1,283	\$6,052,475	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0708 MVH	\$35,000	\$6,052,475	\$19,628	\$0.3243
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:			\$67,128	\$1.1091
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$600,000	\$680,087,206	\$0	\$0.0000
Budget approved for displayed amount.				
0101 GENERAL	\$12,242,724	\$680,087,206	\$0	\$0.0000
Budget approved for displayed amount.				
0180 DEBT SERVICE	\$1,956,626	\$680,087,206	\$2,000,817	\$0.2942
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0186 SCH PENSION DEB	\$283,124	\$680,087,206	\$269,995	\$0.0397
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance.				
1214 SCHOOL CPF	\$2,411,905	\$680,087,206	\$2,047,062	\$0.3010
Budget approved for displayed amount.				
Rate adjusted for school pension levy.				
6301 TRANSPORTATION	\$1,386,586	\$680,087,206	\$1,256,801	\$0.1848
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
6302 BUS REPLACEMENT	\$340,000	\$680,087,206	\$263,874	\$0.0388
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$5,838,549	\$0.8585

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061 RAINY DAY	\$500,000	\$733,453,777	\$0	\$0.0000

Budget approved for displayed amount.

0101 GENERAL	\$9,262,405	\$733,453,777	\$0	\$0.0000
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0180 DEBT SERVICE	\$1,590,229	\$733,453,777	\$1,457,373	\$0.1987
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Budget approved for displayed amount.

Rate reduced due to underestimate of miscellaneous revenue.

0186 SCH PENSION DEB	\$881,295	\$733,453,777	\$844,939	\$0.1152
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1214 SCHOOL CPF	\$4,995,096	\$733,453,777	\$1,323,884	\$0.1805
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate adjusted for school pension levy.

6301 TRANSPORTATION	\$2,914,000	\$733,453,777	\$947,622	\$0.1292
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

6302 BUS REPLACEMENT	\$516,000	\$733,453,777	\$243,507	\$0.0332
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION

Unit Type: School

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$4,817,325	\$0.6568

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$1,387,800	\$766,003,524	\$1,008,827	\$0.1317

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$1,008,827	\$0.1317
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY

Unit Type: Library

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL	\$457,000	\$647,537,459	\$354,851	\$0.0548
Budget approved for displayed amount.				
Rate reduced to remain within statutory levy limitation.				
0180 DEBT SERVICE	\$179,572	\$647,537,459	\$165,770	\$0.0256
Budget approved for displayed amount.				
Rate reduced due to reduction of operating balance.				
Unit Total:			\$520,621	\$0.0804

IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 0960 CARTER FIRE PROTECTION DISTRICT

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603 SP FIRE GEN	\$203,300	\$131,005,302	\$107,293	\$0.0819

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$107,293	\$0.0819
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2014 BUDGET ORDER

Year: 2014

County: 74 Spencer

Unit: 1068 SPENCER COUNTY SOLID WASTE MGMT DIST

Unit Type: Special

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210 SP SOL WASTE MA	\$643,385	\$1,413,540,983	\$357,626	\$0.0253

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:	\$357,626	\$0.0253
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IC 6-1.1-19-1.7 and IC 6-1.1-18.5-17 require that each year the Department of Local Government Finance will certify to each unit of local government figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.